

old rice, smell of konjak jelly, smell of vitamin, smell of retort-pouched product, smell of non-fish animal meat and smell of powdered milk, and wherein the material is selected from the group consisting of grated horseradish, Kimchi, grated Japanese radish, vinegar, pickled Ume, lemon juice, soya milk, foods containing soybean protein, vegetable juice, tomato juice, grated garlic, old rice, konjak jelly, foods containing vitamin B group, retort-pouched foods, mutton and foods containing powdered skim milk.

13. (Twice amended) A method for masking at least one of an odor and a flavor other than a bitter flavor, of a material lacking a bitter flavor and having said at least one of an odor and a flavor other than a bitter flavor, in an orally ingestible product, comprising adding a nontoxic salt of gluconic acid to said product, wherein the flavor is selected from the group consisting of astringency, pungency, sourness and flavor of powdered milk, and wherein the odor is selected from the group consisting of soybean smell, vegetable smell, smell of garlic, smell of old rice, smell of konjak jelly, smell of vitamin, smell of retort-pouched product, smell of non-fish animal meat and smell of powdered milk, and wherein the material is selected from the group consisting of grated horseradish, Kimchi, grated Japanese radish, vinegar, pickled Ume, lemon juice, soya milk, foods containing soybean protein, vegetable juice, tomato juice, grated garlic, old rice, konjak jelly, foods containing vitamin B group, retort-pouched foods, mutton and foods containing powdered skim milk.

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Please add the following new Claims 17-33:

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17. (New) The orally ingestible product of Claim 9, wherein the material is grated horseradish.

18. (New) The orally ingestible product of Claim 9, wherein the material is Kimchi.

19. (New) The orally ingestible product of Claim 9, wherein the material is grated Japanese radish.

20. (New) The orally ingestible product of Claim 9, wherein the material is vinegar.
21. (New) The orally ingestible product of Claim 9, wherein the material is pickled Ume.
22. (New) The orally ingestible product of Claim 9, wherein the material is lemon juice.
23. (New) The orally ingestible product of Claim 9, wherein the material is soya milk.
24. (New) The orally ingestible product of Claim 9, wherein the material is foods containing soybean protein.
25. (New) The orally ingestible product of Claim 9, wherein the material is vegetable juice.
26. (New) The orally ingestible product of Claim 9, wherein the material is tomato juice.
27. (New) The orally ingestible product of Claim 9, wherein the material is grated garlic
28. (New) The orally ingestible product of Claim 9, wherein the material is old rice.
29. (New) The orally ingestible product of Claim 9, wherein the material is konjak jelly.
30. (New) The orally ingestible product of Claim 9, wherein the material is a food containing vitamin B group.
31. (New) The orally ingestible product of Claim 9, wherein the material is a retort-pouched food.
32. (New) The orally ingestible product of Claim 9, wherein the material is mutton.